## ABSTRACT OF THE DISCLOSURE

A hybrid-type storage system having both SAN and NAS interfaces can be implemented by simple hardware capable of carrying out a SAN function independently of a NAS function and a NAS load. To be more specific, a controller of the storage system comprises a NAS controller for accepting an I/O command issued for a file unit and a SAN controller for accepting an I/O command issued for a block unit. The NAS controller converts an I/O command issued for a file unit into an I/O command issued for a block unit, and transfers the I/O command issued for a block unit to the SAN controller. The SAN controller makes an access to data stored in a disk apparatus in accordance with an I/O command received from the SAN or from the NAS controller as a command issued for a block unit. The NAS and SAN controllers are capable of operating independently of each other.